

EXECUTIVE OFFICE OF THE PRESIDENT

BUREAU OF THE BUDGET

WASHINGTON 25, D. C.

57-2077

June 21, 1957

CIRCULAR NO. A-23

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Restoration of balances withdrawn from appropriation and fund accounts

1. Purpose and applicability. This Circular sets forth the reporting requirements in connection with the restoration of the balances withdrawn from appropriation and fund accounts under the act of July 25, 1956 (31 U. S. C. 701-708), and will become effective June 30, 1957. The General Accounting Office, in its General Regulations No. 131, provides instructions for accomplishing and accounting for writeoffs and restorations under the act, including the establishment of merged "M" accounts as successor to closed appropriation accounts.

Reports are required under this Circular with respect to restorations of the following types:

- a. Restorations to expired accounts which have not yet been closed into a successor merged "M" account (31 U. S. C. 701(a)(2)).
- b. Restorations to successor merged "M" accounts available for the payment of obligations which were incurred under closed fiscal year accounts (31 U. S. C. 703(a)).
- c. Restorations of sums previously written off from no-year non-merged accounts (31 U. S. C. 706).
- d. Restorations after June 30, 1957, to correct balances written off from the certified claims account.

2. Timing and form of reports, explanations, and signatures. Reports under this Circular shall be made prior to each restoration. Reports shall follow the form illustrated in attachment A and conform to the line-by-line instructions set forth in attachment B to this Circular. Reports must be prepared on 8" x 10 $\frac{1}{2}$ " paper and will include all the line items illustrated, even though the entry for some lines is zero and some lines may not be applicable. Each report on the restoration of balances shall include a specific explanation of the circumstances that require the restoration.

Copies of all reports shall be forwarded as follows:

(No. A-23)

- 2 -

Speaker of the House of Representatives	1
President of the Senate	1
Comptroller General of the United States	1
Director of the Bureau of the Budget	2
Bureau of Accounts, Treasury Department	2

One copy of the report for the Treasury Department must be signed by the agency head or by an official authorized to act for him. The name of the person signing the report may be typed or stamped on other copies. If the report is duplicated, a signature on the master duplicating copy will be sufficient on all copies.

3. Applicability of the Antideficiency Act. A violation of the Antideficiency Act shall be reported as required by that act (section 3679 of the Revised Statutes, as amended) at any time when the net obligated balance of an account exceeds the sum of the undisbursed balance and the sum eligible to be restored to the account under the provisions of General Accounting Office General Regulations No. 131. Such reports are not required in those cases where a sufficient sum to cover the excess is available for restoration.

4. Requests for additional appropriations. Whenever a full restoration of the amount needed is impossible because a deficiency has developed, the agency shall submit a request to the President, through the Bureau of the Budget, for appropriate action by Congress. The request will ordinarily be in the form of appropriation language which would provide authority to transfer the amount needed from a current appropriation available for the same general purpose to the account in which the deficiency has occurred.

If there is no current appropriation available for the same general purpose, or if the current appropriation does not have a sufficient balance, an additional appropriation to the account concerned may be requested.

Before submitting such a request, the agency shall make a careful review of the unpaid obligations and the receivables of the account involved, to make sure that additional money is needed and that a single request will cover deficiency needs for the balance of the year.

PERCIVAL F. BRUNDAGE
Director

Attachments

(No. A-23)